

**ARIZONA SCHEDULE
A(PYN)**

Itemized Deductions
For part-year residents who also had
Arizona source income during the
period of the year while a nonresident

1996

Attach to your return

Name(s) as shown on Form 140PY		Your social security number		
		Spouse's social security number		
Part I	Itemized deductions for the period of the year while an Arizona resident plus Arizona source itemized deductions for the period while a nonresident			
Medical and Dental Expenses	1 Medical and dental expense incurred and paid while an Arizona resident, plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	1		00
	2 Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	2		00
	3 Interest expense allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such interest from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	3		00
	4 Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident, plus the amount of such gifts from Arizona sources that you incurred and paid during the period of the year while an Arizona nonresident	4		00
Casualty and Theft Losses	5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	5		00
	6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	6		00
	7 Amount of loss on line 6 incurred while you were an Arizona resident, plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident	7		00
	8 Divide line 7 by line 6. <i>Enter the percent</i>	8	%	
	9 Multiply line 5 by the percent on line 8	9		00
Job Expenses and Other Miscellaneous Expenses	10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00
	11 Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	11		00
	12 Divide line 11 by line 10. <i>Enter the percent</i>	12	%	
	13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00
	14 Multiply line 13 by the percent on line 12	14		00
	15 Other miscellaneous expenses from federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00
Skip lines 16 through 20 if not deducting gambling losses	16 Wagering losses included on line 15	16		00
	17 Total gambling winnings included in your Arizona gross income	17		00
	18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30	18		00
	19 Maximum allowable gambling loss deduction. Subtract line 18 from line 17	19		00
	20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero	20		00
	21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here	21		00
	22 Add lines 14 and 21	22		00

Form Schedule A(PYN) (1996) Page 2

Subtotal of Itemized Deductions	23 Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$117,950 (\$58,975 if married filing separately), complete lines 24 through 28 below. Otherwise skip lines 24 through 28	23		00		
	24 If your federal adjusted gross income is more than \$117,950 (\$58,975 if married filing separately), enter on line 24 the amount by which you have to reduce your federal itemized deduction because your federal adjusted gross income was over this threshold	24		00		
	25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation	25		00		
	26 Divide line 23 by line 25. <i>Enter the percent</i>	26		%		
	27 Multiply line 24 by the percent on line 26. <i>Enter the result</i>	27		00		
	28 Subtract line 27 from line 23. <i>Enter the result</i>	28		00		
Part II Adjustment to Medical and Dental Expenses	Portion of itemized deductions allowable for the part of the year while a nonresident					
	29 Medical and dental expenses	29		00		
	30 Medical expenses allowed to be taken as a federal itemized deduction	30		00		
	31 Subtract line 30 from line 29	31		00		
Adjustment to Gambling Losses	32 Wagering losses allowed as a federal itemized deduction	32		00		
	33 Total gambling winnings included in your federal adjusted gross income	33		00		
	34 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30	34		00		
	35 Maximum allowable gambling loss deduction. Subtract line 34 from line 33	35		00		
	36 If line 35 is less than line 32, subtract line 35 from line 32; otherwise enter zero	36		00		
Adjustment to Property Taxes	37 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed	37		00		
	38 Subtotal. <i>Add lines 36 and 37</i>	38		00		
Adjusted Itemized Deductions	39 Total itemized deductions allowed to be taken on federal return	39		00		
	40 Enter line 31 above	40		00		
	41 Add lines 39 and 40	41		00		
	42 Enter line 38 above	42		00		
	43 Subtract line 42 from line 41	43		00		
	44 If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here	44		00		
	45 Subtract line 44 from line 43	45		00		
	46 Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions	46		%		
	47 Multiply the percent on line 46 by the amount on line 45	47		00		
	48 Add lines 44 and 47. Enter the result here and on Form 140PY, page 1, line 23	48		00		